

AN ACT

ENTITLED, An Act to revise certain provisions related to the general occupation tax.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 9-55-13 be amended to read as follows:

9-55-13. A municipality may levy a special assessment against the real property located in a district, to the extent of the special benefit on such property, for the purpose of paying all or any part of the total costs and expenses of any project authorized by this chapter, within such district. The amount of each special assessment shall be determined by the governing body. Assessments shall be levied in accordance with the method of assessment proposed in the ordinance creating the district. If the governing body finds that the proposed method of assessment does not provide a fair and equitable method of apportioning costs, then it may assess the costs under such method as the governing body finds to be fair and equitable. If the public improvement consists of convention facilities, the general occupation tax may be based on rented hotel and motel rooms and units offered and let for overnight occupancies of less than thirty continuous calendar days, which tax may not exceed two dollars per occupied room per night. Notice of a hearing on any special assessments to be levied under this chapter shall be given to the landowners in such district by publication of the description of the land, the amount proposed to be assessed, and the general purpose for which such assessment is to be made, once a week for two weeks in a daily or weekly newspaper of general circulation published in the municipality. The notice shall be published at least thirty days prior to the hearing and shall provide the date, time, and place of the hearing to hear any objections or protests by landowners in the district as to the amount of assessment made against their property. All special assessments levied under this chapter shall be liens on the property and shall be certified for collection and collected in the same manner as other special assessments.

Section 2. That § 9-55-2 be amended to read as follows:

9-55-2. Any municipality may impose a special assessment upon the property within a business improvement district in the municipality or a general business license and occupation tax on businesses and users of space within a business improvement district or both.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1208

Chief Clerk
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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1208

File No. _____

Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor
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The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor

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STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____, 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State